

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 68-Environmental Protection Agency

Trading Partner/ Reciprocal Category	Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)	
Partner 75-Department of Health and Human Services							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$272,000		\$0	\$272,000		Accounting Methodology Difference
	Trading Partner	\$147,000,000	\$146,728,000	\$0	\$147,000,000	\$146,728,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Expensing instead of Advancing						
	Trading Partner Basis of Accounting: Not Stated						
	Reporting Agency Remarks: EPA doesn't normally record advances for Interagency Agreements. EPA expenses upon disbursement						
	Trading Partner Remarks: HHS rptd advances from others/ EPA did not rpt as advances toothers. Meeting scheduled Dec 05 to between HHS & EPA to discuss issue.						
Partner 75-Department of Health and Human Services							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$64,902,000		\$0	\$64,902,000		Accounting Methodology Difference
	Trading Partner	\$29,000,000	\$35,902,000	\$0	\$29,000,000	\$35,902,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Expensing when disbursements made						
	Trading Partner Basis of Accounting: Not Stated						
	Reporting Agency Remarks: HHS appears to be recording interagency agreements as deferred revenue. EPA has contacted HHS to schedule meeting						
	Trading Partner Remarks: HHS rptd advances from others/ EPA did not rpt as advances toothers. Meeting scheduled Dec 05 to between HHS & EPA to discuss issue.						

*Represents 'accounting error' and 'current year timing' differences only.